

EXHIBIT 3



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March 18, 2009

Hogan & Hartson
Carl J. Chiappa, Esq.
875 Third Avenue
New York, New York 10022

*Re: Burnside Avenue Garage
2008 Sequoia and 2009 Camry*

Dear Mr. Chiappa:

Please allow this letter to serve as confirmation of our telephone conversation held today.

Despite your representation, the vehicles identified by you are, in fact, owned by and titled to Burnside Avenue Garage, title having been issued on both vehicles, following a noticed auction sale, on March 12, 2009.

In our discussion you indicated that you did not know whether Toyota would believe it to be in their best interest to engage in further discussions or whether they would "just allow [my] client to dispose of the vehicles and seek redress later". Obviously that is a decision that is yours and your client's.

As we discussed, my client seeks merely to be made whole for amounts owed to it by JPT Automotive, Inc. He did not seek to hold your clients hostage for the full value of the vehicles which, obviously, greatly exceeds the amount owed to my client. He just wants to break even. You, for whatever reason, believe that to be an inappropriate request and believe he should accept that which is owed on these vehicles and ignore the other obligations owed to him. He does not share your view.

RECEIVED
HOGAN & HARTSON LLP
BY HAND
BY MAIL 3-23-09
OTHER

Attorneys At Law

Burnside Avenue Garage

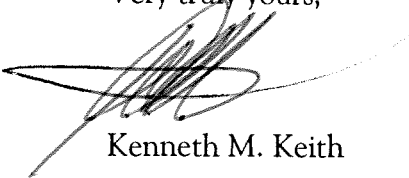
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I will endeavor to provide you with such documentation as I can regarding the sale of the vehicles but I wish you not to labor under the misapprehension that your client owned them, that they were titled to them or that my client was in any way restrained from disposing of the vehicles in such manner as he believed to be in the best interests of his business.

I thank you for your attention to this matter and look forward to discussing this matter with at your earliest convenience should you so desire.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Kenneth M. Keith', with a large, sweeping horizontal stroke extending to the left.

Kenneth M. Keith

KMK:rs

cc: R. Marciano